--- 22 Cigarette BABN overprints on 24 cigarettes for the Budget of September 1939 ---

--- used by "Tuckett Tobacco", Hamilton - [1-18E] ---

Since 1935 the manufacturers had been producing a *twenty-four* cigarette package for sale *in the City of Montreal* and its environs, which in May 1st 1935 had enacted a 2% municipal retail sales tax. The package sold in Montreal with tax included for 25¢, since any fraction of a *tax-cent* counted as a whole cent.

The wartime Budget of September 12th 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand and the manufacturers, attempting to maintain an even price level on their brands, reduced their packages by one cigarette per pack of ten (or major fraction thereof) and the *Montreal* 25¢ package of twenty-four became *twenty-two* cigarettes.

"Tuckett Tobacco" overprinted their *on-hand* sheets of the imperforate Series "C" twenty-four cigarette stamp in black ink with two central 7 mm. *killer lines* plus a 5 mm. compressed Gothic **22** at each side as the company provisional **RC-458**. The collection ***does not contain*** and have I seen a copy of this item, which should be cancelled [**1-18-E / CJC** for September 1939] - **WANTED!**

In the interim, BABN overprinted sheets of the imperforate Series "C" twenty-four cigarettes in black ink with four 6 mm. horizontally stacked central *killer lines*, with a 4 mm. Roman **22** at each side, plus four 4 mm. horizontally stacked *killer lines* at each of the bottom corners as the BABN provisional **RC-468**.

★**RC-468** - **22** on 24 cigarettes, imperf, the BABN Roman 1939 provisional overprint, coded **1-18-E / CJC** by "Tuckett Tobacco" in September 1939

--- the cancellation reads horizontally upright - 2 copies to date ---

[★RC-468]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**CJC**	**AJD**	---	---

--- the definitive 22 Cigarettes - used by “Tuckett Tobacco” - [1-18E] - 1939-42 ---

The definitive imperforate Series “C” twenty-two cigarette stamp was in use at “Tuckett Tobacco” by November 1939. The hidden letters “H-V” indicate that the die was approved for BABN in 1939.

The wartime Budget of September 12th 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand and the manufacturers, attempting to maintain an even price level on their brands, reduced their packages by one cigarette per pack of ten (or major fraction thereof) and the *Montreal* 25¢ package of twenty-four became *twenty-two* cigarettes. Under the Budget of September 1939, *twenty-two* cigarettes sold in *Montreal* at 25¢, with all federal and municipal taxes included.

★**RC-388** - 22 cigarettes, imperf, coded **1-18-E / BJD** by “Tuckett Tobacco” in November 1939

--- the cancellation reads horizontally upright - 3 copies to date ---

[★RC-388]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	**BJD**	**CJD**
1940	---	---	---	---	**BKB**	---	---	---	---	---	---	---

When the Budget of June 24th 1940 increased the *small cigarette* excise duty from $ 5.00 to $ 6.00 per thousand cigarettes, “Tuckett Tobacco” restored *twenty-four* cigarettes to retail *in Quebec* for 30¢ per pack.

The Province of Quebec on July 1st 1940, abolishing all existing municipal and provincial tobacco taxes, imposed a flat 10% tax on tobacco products. This meant an additional 3¢ tax, and thus 33¢ for the *twenty-four* cigarette package sold in Quebec. In February 1941, responding to Quebec retailer’s complaints about the odd cents packaging, “Tuckett Tobacco” re-introduced the *twenty-two* cigarette pack for sale *in Quebec* at 30¢ per pack.

--- the cancellation reads horizontally upright - 9 copies to date ---

[★RC-388]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	**CLA**	**ALB**	---	---	---	**BLC**	---	**ALD**	**BLD**	**CLD**
1942	---	**BMA**	**CMA**	---	---	**CMB**	---	---	---	---	---	---

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However, as can be seen from advertisements supplied by Chris Ryan, the *twenty-two* cigarette pack under the 1940 Budget was not restricted to 30¢ sale in *Quebec*. The “Toronto Star” advertises the Macdonald Tobacco “British Consols” cigarettes at twenty-two for 25¢ in September 1941.

--- 22 Cigarettes - the "Tuckett Tobacco" initial company surcharge for the June 1942 Budget ---

When the Budget of June 23rd 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per five cigarettes or fraction thereof, "Tuckett Tobacco" initially surcharged their *on-hand* pre-Budget sheets of the imperforate twenty-two cigarette stamp in three lines of red ink with a 3 mm. Gothic **5¢ / EXCISE / TAX** as the company provisional **RC-576**. The undated surcharges come from June 1942, and the stamps were in Tuckett stock prior to the 1942 Budget. Those date coded in black such as [**1-18-E / CMB**] had been previously prepared for June use under the 1940 Budget, before the 1942 Budget was tabled.

A type-setting or printing variant has the figure **5¢** beneath the **EXCISE / TAX** and is catalogued as the company provisional **RC-576V**.

★**RC-576** - uncoded

★**RC-576** - coded **1-18-E / CMB** in June 1942

★**RC-576V** - coded **1-18-E / CMB**
surcharge order inverted

[RC-576]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	CMB	---	---	---	---	---	---

Under the Budget of June 1942 the package of *twenty-two* cigarettes was sold *in Quebec* for 35¢ and *across Canada* at 30¢.

It simply does not seem that there are sufficient extant copies of the following **5¢ / EXCISE / TAX** Tuckett tall E's surcharge, to cover five months production until the use of the above BABN general distribution surcharge **RC-637** began in December 1942. I would suspect that "Tuckett Tobacco" was not in cigarette production at this time, or was not code dating their production. This hiatus is common to all of Tuckett Tobacco cigarette denominations at this time.

--- 22 Cigarettes - the “Tuckett Tobacco” tall E’s company surcharge for the June 1942 Budget ---

The tall E’s surcharge **5¢ / EXCISE / TAX** was produced by “Tuckett Tobacco”, on sheets purchased *post-Budget*, as the company provisional **RC-592d**. On the different denominations there are type-setting variants from a 3 mm. to a 6 mm. for the figure, varying settings of **TAX**, plus the regular 10 mm. printing of **EXCISE**, and an extended 14 mm. version **E X C I S E**.

★**RC-592a** - **5¢ / EXCISE / TAX** on 22 cigarettes, imperf,
the “Tuckett Tobacco” tall E’s surcharge for the June 1942 Budget - with a 5 mm. figure

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--- 22 Cigarettes - the BABN 5c. / EXCISE / TAX surcharge used by Tuckett Tobacco for the 1942 Budget ---

For general distribution under the 1942 Budget BABN surcharged the twenty-two Series “C” cigarette stamp with their familiar 6 and 3 mm. Gothic **5c. / EXCISE / TAX** as **RC-637**.

★**RC-637** - **5c. / EXCISE / TAX** on 22 cigarettes, imperf, coded **1-18-E / BOA** by “Tuckett Tobacco” in February 1943

--- the cancellation reads horizontally upright - 3 copies to date ---

[★RC-637]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	**CMD**
1943	**ANA**	**BOA**	---	---	---	---	---	---	---	---	---	---

--- 22 Cigarettes - the “Tuckett Tobacco” 10c. re-surcharge for March 1943 Budget ---

When the Budget of March 1943 doubled the excise tax, “Tuckett Tobacco” re-surcharged their *on-hand* sheets of **RC-637** - the 1942 twenty-two cigarette BABN **5c. / EXCISE / TAX** surcharge - in light blue ink with a sloppy central 7 mm. *killer* Gothic **10c.** as the company provisional **RC-731**.

Those coded **1-18-E / COA** had been previously prepared for March use under the 1942 Budget before the 1943 Budget was tabled. The undated surcharges come from March 1943 and were also in Tuckett stock from the prior to the tabling of the 1942 Budget, but had not yet been date coded.

★**RC-731**- coded **1-18-E / COA** in March 1943

★**RC-731** - uncoded from March 1943

[★RC-731]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	**COA**	---	---	---	---	---	---	---	---	---

Under the Budget of March 3rd 1943 the package of *twenty-two* cigarettes was sold *in Quebec* for 40¢ and was offered *across Canada* for 35¢ per pack.

--- 22 Cigarettes - the BABN dark blue 10c. re-surcharge for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax to 2¢ per five cigarettes or fraction thereof, BABN re-surcharged sheets of the 5c. / EXCISE / TAX surcharged **RC-637** in dark blue ink with their usual 6½ mm. central *killer* Gothic 10c. as the Ottawa / BABN provisional **RC-746**.

Over the next month "Tuckett Tobacco" used their remaining ***light blue ink*** surcharging ink to company code and date their production. Accounting procedures had changed with companies no longer having to pay *up-front* for excise tax stamps, and as a consequence there was no reason to make company re-surcharges on Ottawa's stock, which Ottawa now returned to BABN for official re-surcharging and the Tuckett light blue surcharging ink had become surplus.

★**RC-746** - coded 1-18-E / BOB in May 1943

★**RC-746** - coded **1-18-E / BOB** - May 1943

--- the cancellation reads horizontally upright - 5 copies to date ---

[★RC-746]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	BOB	COB	AOC	BOC	---	---	---	---

--- 22 Cigarettes - the BABN 10c. / EXCISE / TAX surcharge for the March 1943 Budget ---

--- as used by "Tuckett Tobacco", Hamilton ---

For general distribution under the Budget of March 1943, BABN surcharged their imperforate stock of the twenty-two cigarette **RC-388** with their three line 6 and 3 mm. Gothic 10c. / EXCISE / TAX as **RC-772**.

★**RC-772** - 10c. / EXCISE / TAX on 22 cigarettes, imperf, the BABN Gothic 1943 surcharge,
coded **1-18-E / BOC** by "Tuckett Tobacco" in August 1943

--- the cancellation reads horizontally upright - 28 copies to date ---

[★RC-772]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	---	---	**BOC**	**COC**	**AOD**	**BOD**	**COD**
1944	**APA**	**BPA**	---	**APB**	**BPB**	**CPB**	**APC**	**BPC**	**CPC**	**APD**	**BPD**	**CPD**
1945	**ASA**	**BSA**	**CSA**	**ASB**	**BSB**	**CSB**	**ASC**	**BSC**	**CSC**	---	**BSD**	**CSD**
1946	---	**BTA**	---	---	---	---	---	---	---	---	---	---
1947	---	---	---	---	---	---	---	---	---	---	---	---

Under the Budget of March 3rd 1943 the package of *twenty-two* cigarettes was sold *in Quebec* for 40¢ and *across Canada* at 35¢ per pack.

As the *twenty-two* cigarette *Quebec sequences* stops by March 1946, it is probable that the Quebec 10% tobacco tax was repealed with the spring Provincial Budget. The "Canadian Cigar & Tobacco Journal" for January 1947, lists only the *twenty* cigarette pack, at a price reduced 33¢.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 22 cigarettes \ 1-18E - small],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 26th 2013, JBH